

***CHILDREN'S SERVICES ACT  
PROGRAM AUDIT***

***Campbell County  
Self-Assessment Validation***

***Final Audit Report No. 36-2020***

**June 1, 2021**



**Office of Children's Services**  
Empowering communities to serve youth

## **Report Disclaimer**

Due to the COVID-19 pandemic, onsite visits to validate management's conclusions have been suspended until further notice. In lieu of onsite visits, self-assessment validation activities were conducted remotely.



# COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.  
Executive Director

OFFICE OF CHILDREN'S SERVICES  
*Administering the Children's Services Act*

June 1, 2021

Paul E. Harvey, CPMT Chair  
34 Rails End Lane  
Rustburg, VA 24588

RE: Campbell County CSA Program Self-Assessment Validation  
Final Report, File No. 36-2020

Dear Mr. Harvey,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2020-2021, the Campbell County Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local Children's Service Act (CSA) Program. Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Campbell County CSA program covering the period February 1, 2019 through February 29, 2020, our independent validation:

Concurs

Partially Concurs

Does Not Concur

with the conclusion reported by the Campbell County CPMT that significant observations of non-compliance or internal control weaknesses were found in the design or operation of the processes or services conducted on behalf of the Campbell County CSA Program. The explanations for our assessment results are as follows:

***The Campbell County CPMT concluded that there were significant non-compliance and/or internal control weakness observations noted. A summary of non-compliance and/or internal control weaknesses reported by the CPMT are included as Attachment A to this report. While the CPMT reported non-compliance and internal control weaknesses, validation procedures identified additional deficiencies not originally reported by the CPMT. Specifics pertaining to the Campbell County CSA Program are detailed on pages 2 through 3.***

**SIGNIFICANT NON-COMPLIANCE AND INTERNAL CONTROL WEAKENESS**

During the period of review, expenditure reimbursements were requested and processed for payment of services where the requirements for compliance with State and local CSA policies and procedures were not met. Notable exceptions were present in five (3 or 30%) of ten (10) client records examined. In addition, data integrity concerns were identified in two (2) additional client records. Itemized below are the specific issues observed. Refer to Tables A and B for detailed description of exceptions and a breakdown of the applicable questioned costs.

**Table A  
 Client File Review Exceptions – Fiscal Impact**

Exception Rate	Description (Code)				
10% (1/10)	1. Annual Child and Adolescent Needs and Strengths (CANS) assessments were not completed. COV <a href="#">§ 2.2-5212</a> and CSA Policy 3.6.5.D Frequency of CANS Administration				
10% (1/10)	2. Services not documented in an IFSP/Service Plan. COV <a href="#">§ 2.2-5208</a>				
10% (1/10)	3. Increased monthly foster care maintenance payment beyond VDSS approved rate. CSA funded on-time start-up costs for foster care placement. Local policy does not explicitly identify what constitutes start-up cost and this funding.				
Exception Code	Client	Service Description	Period	Total Cost	State Share
1	A	Special Education	Oct.-Dec. 2019	\$9,741	\$6,714.47
2	B	Family Partnership Meeting Facilitation	Feb. 2019	\$200	\$168.92
3	C	One-time Start-up Cost/ Target Gift Card (Foster Care Maintenance)	Oct-Dec 2018	\$200	\$137.86
Total Questioned Costs				<b>\$10,141</b>	<b>\$7,021.25</b>

**Table B  
 Client File Review Exceptions – No Fiscal Impact**

Exception Rate	Client	Description
20% (2/10)	D and E	4. Client has more than one CANS profile within the same locality. Assessments were record in both profiles during the period of review

**RECOMMENDATIONS**

1. Prior to authorizing funding, the CPMT should ensure that the proposed expenditure meets the criteria for CSA funding i.e., meeting all federal and state requirements. Adequate documentation should be maintained as justification for CPMT funding decisions, such as but not limited to: timely administration of the annual CANS assessment, approved service plan documents all services funded from the state pool, and are documented in an approved service plan, and expenditures classified as foster care maintenance are appropriate.
2. The CPMT should submit a quality improvement plan, for review by the OCS Finance Office, including whether the CPMT agrees with the observations regarding questioned costs. Upon review and recommendations presented by OCS Finance staff, the CPMT will be notified of the final determination made by the Executive Director based on SEC approved policy 4.7 Response to Audit Findings of whether the identified actions are acceptable or any additional actions that may be required.

<b>RECOMMENDATIONS CONTINUED</b>	
3.	CPMT should revisit the local practice of funding start-up costs for foster care placements. Local policies, practices, and procedures should be reviewed and revised (where needed) to ensure alignment with CSA and VDSS policies governing funding foster care maintenance.
<b>CLIENT COMMENT</b>	
1.	“As of July 1 <sup>st</sup> 2020, Campbell County CSA required that a CANS assessment be completed roughly every 6 months for children receiving special education private day services to ensure that the annual CANS requirement is met.”
2.	“The CSA and FAPT Coordinator will ensure that all future services that are paid for through CSA funds are approved through an Individual and Family Service Plan or CSA Funding Request & Outcome From MDT Meeting form.”
3.	“Campbell County CSA will re-visit and revise said policy while consulting with our local DSS.”
4.	“A Campbell County CSA representative will become CANS certified to more closely monitor the assessments within the CANVAS system.”

The Office of Children’s Services respectfully requests that you submit a quality improvement plan (QIP) to address the observations outlined in this report no later than 30 days from receipt of this report. We ask that you notify this office as QIP tasks identified to address significant observations are completed. OCS will conduct a follow up validation to ensure the quality improvements have been implemented as reported.

We would like to thank the Campbell County Community Policy and Management Teams and related CSA staff for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation that was provided by Jennifer Gentry, CSA Coordinator during our review. Ms. Gentry’s efforts enabled the audit staff to resolve any questions/concerns that we observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



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Stephanie S. Bacote, CIGA  
Program Audit Manager

cc: Scott Reiner, Executive Director  
Frank J. Rogers, Campbell County Administrator  
Ronna Johnson-Davis, CPMT Fiscal Agent  
Irene Williams, CSA Coordinator  
Jennifer Gentry, CSA Coordinator

Attachment



**CSA Self-Assessment Validation**  
**Campbell County CSA Program Audit- SAV**  
**Summary of Self-Reported Non-Compliance Observations and Internal Control Weaknesses**

<b>Observations</b>	<b>Criteria</b>	<b>Prior Audit Repeat Observation</b>	<b>Quality Improvement Plan Submitted</b>	<b>Quality Improvement Plan Action Date/ Status</b>
1. Strategic plan has not been updated since 2016.	<b>COV § 2.2-5206</b> <b>ARMICS<sup>1,2</sup></b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Completed 6/24/2020
2. Notice of emergency CPMT meetings have not been publicly posted on the Campbell County website along with all scheduled meetings.	<b>COV § 2.2-3707</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	In progress 06/30/2021
3. Discharge CANS assessments were not completed for all closed cases, within 90 days of completion of all CSA funded services.	<a href="#"><u>SEC Policy Manual and CSA User Guide</u></a> <b>Policy Manual, Section 3.6</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Completed 6/30/2020
4. Better communicate with families on their ability to contribute financially to the cost of services.	<b>COV § 2.2-5206</b> <b>ARMICS<sup>1,2</sup></b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	In progress 09/30/2021
5. Previously, CSA Office retained file until child's 21 <sup>st</sup> birthday, then destroyed. CSA is in the process of becoming fully compliant with records management retention schedules.	<b>Library of Virginia Records Management Retention Schedule GS-15</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Completed 6/30/2020
6. A procedure has not yet been formulated to best address noted deficiencies from previous audits and future audits.	<b>ARMICS<sup>1,3</sup></b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	In progress 09/30/2021

**ARMICS (Agency Risk Management and Internal Control Standards):**

- **<sup>1</sup>Control Environment**
- **<sup>2</sup>Information and Communication**
- **<sup>3</sup>Monitoring**